

PERFIN ON ADDITIONAL MEDICINE DUTY OVERPRINT STAMP

By DAVID SCOTT

Medicine Duty stamps were first issued in 1783. In 1915 the basic rates of 1½d and 3d were each doubled. To allow stocks of existing duty stamps to be used up, a provisional issue of overprinted postage stamps 1½d and 3d was made. These stamps were stuck on to all the old medicine duty stamps to double the duty.

I was very surprised to find a C/AN/S perfin C0270.05a on a 3d violet overprint.



On the back of this stamp, at the top edge, there is a small bit of the medicine duty stamp to which this additional duty stamp has been stuck, and although this obscures a few of the perfin holes, it does prove that the stamp has been properly used.

The user of the C/AN/S perfin was the ARMY & NAVY CO-OPERATIVE SOCIETY, 105 Victoria St., Westminster S.W.1. Although a large Department Store, they were also listed in Kelly's Directories at this time, 1915, under the classification of Chemists & Druggists, and presumably the Medicine Duty overprint stamps would have been perfined along with the postage stamps which they were using at this time.

The Army & Navy Co-operative Society acquired the assets of the Army & Navy Auxiliary Co-operative Supply Ltd in 1919, perfin AUX between parallel lines. In May 1934 the name was changed to Army & Navy Stores Ltd.

Background information for this article has been taken from the Barefoot Revenue Catalogue and information provided by John Nelson.

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